

CITY OF MANKATO

Mankato, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2019

MAPES & MILLER  
Certified Public Accountants  
Phillipsburg, Kansas 67661

CITY OF MANKATO

For the Year Ended December 31, 2019

City Council

Lyle Dauner – President

John Tyler

Chris Klos

Susan Abel

Neil Becker

City Offices

Donald Koester, Mayor  
Kristi Westgate, Administrative Assistant  
Carol Wakefield, Treasurer

CITY OF MANKATO  
Mankato, Kansas

For the Year Ended December 31, 2019

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# MAPES & MILLER LLP

## CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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### INDEPENDENT AUDITOR'S REPORT

Mayor and City Council  
City of Mankato, Kansas  
Mankato, KS 66967

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Mankato, Kansas, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

#### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Mankato, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Mankato, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Mankato, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matter***

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and disbursements – agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2019 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 supplementary information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,

*Mapes & Miller LLP*

Certified Public Accountants

November 5, 2020  
Phillipsburg, Kansas

CITY OF MANKATO  
Mankato, Kansas

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
Regulatory Basis  
For The Year Ended December 31, 2019

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund							
General Operating Fund	\$ 66,289	\$ -	\$ 298,597	\$ 322,504	\$ 42,382	\$ 861	\$ 43,243
Special Revenue Funds							
Library Fund	907	-	18,172	18,608	471	-	471
Employee Benefits Fund	41,807	-	34,914	44,286	32,435	-	32,435
Noxious Weed Fund	4,510	-	1,136	1,230	4,416	-	4,416
Special Law Enforcement & Fire Equipment Fund	126,370	-	5,946	7,762	124,554	-	124,554
Special Street Maintenance & Reconstruction Fund	21,436	-	14,284	27,875	7,845	-	7,845
Special Machinery Fund	11,518	-	98	-	11,616	-	11,616
Special Highway Fund	83,357	-	23,105	-	106,462	-	106,462
Special Parks & Recreation Fund	867	-	-	-	867	-	867
Special Sales Tax Infrastructure Fund	213,220	-	123,081	-	336,301	-	336,301
Economic Development Fund	388,896	-	15,158	103,299	300,755	-	300,755
Capital Project Funds							
Electric Construction Fund	942,969	-	9,945	-	952,914	-	952,914
Sewer Replacement Fund	47,550	-	922	-	48,472	-	48,472
Airport Improvement Fund	10,171	-	-	3,000	7,171	3,000	10,171
Community Development Block Grant Project Fund	27,734	-	142,272	162,520	7,486	-	7,486

The notes to the financial statement are an integral part of this statement.

CITY OF MANKATO  
Mankato, Kansas

Statement 1  
(Cont.)

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
Regulatory Basis  
For The Year Ended December 31, 2019

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds							
Water Utility Fund	\$ 531,767	\$ -	\$ 265,289	\$ 206,914	\$ 590,142	\$ 7,900	\$ 598,042
Electric Utility Fund	606,829	-	845,786	817,495	635,120	30,862	665,982
Sewer Utility Fund	142,938	-	93,744	113,145	123,537	30,000	153,537
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,269,135</u>	<u>\$ -</u>	<u>\$ 1,892,449</u>	<u>\$ 1,828,638</u>	<u>\$ 3,332,946</u>	<u>\$ 72,623</u>	<u>\$ 3,405,569</u>
Composition of Cash							
Cash On Hand							\$ 155
Checking Accounts							783,598
Certificates of Deposit							<u>2,688,772</u>
Total Cash							3,472,525
Agency Funds (Per Schedule 3)							<u>(66,956)</u>
Total Reporting Entity (Excluding Agency Funds)							<u>\$ 3,405,569</u>

The notes to the financial statement are an integral part of this statement.

CITY OF MANKATO  
Mankato, Kansas

NOTES TO THE FINANCIAL STATEMENT  
December 31, 2019

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Financial Reporting Entity**

The City of Mankato, Kansas, is a municipal corporation government by an elected mayor and an elected five member council. This financial statement presents the City of Mankato, the municipality, and does not include its related municipal entities.

**(b) Regulatory Basis Fund Types**

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the City for the year ended December 31, 2019.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

**Agency Fund** – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

**(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.**

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.



The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

#### **(d) Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, and Agency Funds.

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## **2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **Compliance with Kansas Statutes**

- A. Cash Basis Violation – K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The Library Fund was in violation of K.S.A. 10-1113 by spending more than the available cash in January, July, August, September, and October 2019.
- B. Depository Coverage – K.S.A. 9-1402 requires deposits at statutorily authorized financial institutions be secured at the market value, which is equal to 100% of the total deposits at any given time. The deposits at State Exchange Bank were undersecured on December 31, 2019.
- C. Fund Encumbrances – K.S.A. 10-1117 requires the City to maintain a record of each fund's indebtedness and contracts creating a liability as well as maintaining all warrants or checks written. Encumbrances for contracts approved were not recorded on the books at December 31, 2019.
- D. Budget Violation – The City was not in compliance with the budget laws as required by K.S.A. 79-2935, for the year ended December 31, 2019. The expenditures in the Sewer Utility Fund exceeded the budget.
- E. Outstanding Checks – K.S.A. 10-816 requires checks outstanding for two years or more be cancelled and restored to the fund originally charged. The City had multiple outstanding checks that were greater than two years old.
- F. The City is not aware of any other non-compliance with Kansas statutes.

## **3. DEPOSITS AND INVESTMENTS**

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

**Concentration of Credit Risk.** State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

**Custodial Credit Risk – Deposits.** Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require the City’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. The deposits at State Exchange Bank were not legally secured at December 31, 2019.

At December 31, 2019, the City’s carrying amount of deposits was \$3,472,038 and the bank balance was \$3,522,322. The bank balance was held by two banks resulting in no concentration of credit risk. Of the bank balance \$518,179 was covered by federal depository insurance and the remaining \$2,754,143 was collateralized with securities held by the pledging financial institutions’ agents in the City’s name.

**Custodial Credit Risk – Investments.** For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

#### 4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water Utility Fund	General Operating Fund	K.S.A. 12-825d	\$ 30,000
Electric Utility Fund	General Operating Fund	K.S.A. 12-825d	30,000

#### 5. DEFINED BENEFIT PENSION PLAN

**Plan Description.** The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS’ financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions.** K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009. KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$29,158 for the year ended December 31, 2019.

**Net Pension Liability.** At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$228,987. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## **6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### **(a) Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

### **(b) Death and Disability Other Post Employment Benefits.**

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

### **(c) Compensated Absences**

#### **Vacation Leave**

All full-time employees of the City are entitled to paid vacation. After one full year of employment, employees are entitled to ten working days of paid vacation. At the end of five years employment, employees are entitled to twelve working days paid vacation. After twelve

years of employment, employees are entitled to fourteen days of paid vacation. Each employee can accumulate up to a maximum of twenty days of vacation. The vacation time is paid at the employee's regular rate. Unused vacation pay will be paid to employees upon termination, if proper notice of resignation is given.

The cost of accumulated vacation leave is \$10,810 and will be recorded as expenditures at the time the vacation leave is utilized, as normal personal service expenditures.

#### Sick Leave

An employee is given one day sick leave for each month of employment. A total of thirty-six days sick leave can be accumulated. Part-time employees and temporary employees are not entitled to sick leave unless agreed to by the City Council. No sick leave exceeding two consecutive days will be allowed unless a statement from a doctor certifies that the sickness prevented the employee from working. Any unused accumulated sick leave may be used by an employee during their employment with the City and if employment is served, the unused accumulated amount is not paid to the employee. Therefore, accumulated sick leave has not been accrued.

### **7. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019 and there were no settlements that exceeded commercial insurance coverage in any of the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

### **8. SUBSEQUENT EVENTS**

Management has evaluated events subsequent to year end through the date of this report, and does not believe any other events through the date of this report have occurred, which effect the financial statement as presented. However, on March 11, 2020, the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. On March 13, 2020, a national emergency was declared in the United States concerning the COVID-19 Outbreak. The economic uncertainties related to the pandemic could have a negative impact on the City but management currently is unable to reasonably determine the effects it may have on the City's financial conditions and operations.

## 9. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance 1/1/2019	Additions	Reductions/ Payments	Ending Balance 12/31/2019	Interest/ Service Fees Paid
KDHE Loan:									
Kansas Water Pollution Control Revolving Loan	3.58%	12/4/2002	300,653	9/1/2021	\$ 59,084	\$ -	\$ 19,000	\$ 40,084	\$ 1,947
Capital Leases:									
Bucket Truck Lease	4.00%	3/21/2017	122,189	3/21/2022	82,207	-	24,179	58,028	2,829
Backhoe Lease	5.00%	7/9/2019	58,500	7/9/2024	-	58,500	4,331	54,169	1,190
Total Capital Leases					82,207	58,500	28,510	112,197	4,019
Total Contractual Indebtedness					\$ 141,291	\$ 58,500	\$ 47,510	\$ 152,281	\$ 5,966

Current maturities of long-term debt and interest for the next five years through maturity are as follows.

Year	KDHE Loan		Capital Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 19,686	\$ 1,261	\$ 35,919	\$ 4,339	\$ 55,605	\$ 5,600
2021	20,398	549	37,509	2,750	57,907	3,299
2022	-	-	18,638	1,376	18,638	1,376
2023	-	-	12,529	722	12,529	722
2024	-	-	7,602	127	7,602	127
	<u>\$ 40,084</u>	<u>\$ 1,810</u>	<u>\$ 112,197</u>	<u>\$ 9,314</u>	<u>\$ 152,281</u>	<u>\$ 11,124</u>

## 10. ECONOMIC DEVELOPMENT REVOLVING FUND

In connection with the Economic Development Revolving Fund, the City has loaned local businesses monies. Principal and interest received from borrowers may be re-loaned to additional eligible borrowers as funds become available.

Business Type	Interest Rate	Date of Issue	Original Amount	Outstanding 1/1/2019	Loaned	Principal Payments	Non Collectable	Outstanding 12/31/2019	Interest Received
* Industrial	5.00%	11/10/1992	\$ 60,000	\$ 34,093	\$ -	\$ -	\$ 34,093	\$ -	\$ -
* Manufacturing	4.50%	4/16/2003	230,000	51,167	-	-	51,167	-	-
Retail	4.00%	12/1/2011	50,000	27,362	-	-	-	27,362	-
Retail	3.50%	5/17/2016	35,000	25,478	-	4,490	-	20,988	684
* Retail	4.25%	12/15/2017	50,000	40,844	-	1,560	39,284	-	806
Retail	4.75%	6/11/2018	50,000	46,983	-	1,136	-	45,847	967
Service	5.25%	5/31/2019	50,000	-	50,000	3,182	-	46,818	1,531
Service	5.00%	7/31/2019	50,000	-	50,000	-	-	50,000	-
			<u>\$ 575,000</u>	<u>\$ 225,927</u>	<u>\$ 100,000</u>	<u>\$ 10,368</u>	<u>\$ 124,544</u>	<u>\$ 191,015</u>	<u>\$ 3,988</u>

\* Loan has been deemed uncollectible by the City and has been written off.

CITY OF MANKATO, KANSAS  
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2019



CITY OF MANKATO  
Mankato, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
(Budgeted Funds Only)  
For The Year Ended December 31, 2019

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over (Under)
General Operating Fund	\$ 351,738	\$ -	\$ 351,738	\$ 322,504	\$ (29,234)
Special Revenue Funds					
Library Fund	19,350	-	19,350	18,608	(742)
Employee Benefits Fund	68,000	-	68,000	44,286	(23,714)
Noxious Weed Fund	3,000	-	3,000	1,230	(1,770)
Special Law Enforcement & Fire Equipment Fund	90,000	-	90,000	7,762	(82,238)
Special Street Maintenance & Reconstruction Fund	30,000	-	30,000	27,875	(2,125)
Special Machinery Fund	35,000	-	35,000	-	(35,000)
Special Highway Fund	25,000	-	25,000	-	(25,000)
Special Parks & Recreation Fund	500	-	500	-	(500)
Special Sales Tax Infrastructure Fund	177,500	-	177,500	-	(177,500)
Economic Development Fund	279,000	-	279,000	103,299	(175,701)
Capital Project Funds					
Electric Construction	400,000	-	400,000	-	(400,000)
Sewer Replacement	20,000	-	20,000	-	(20,000)
Business Funds					
Water Utility Fund	312,550	-	312,550	206,914	(105,636)
Electric Utility Fund	1,069,500	-	1,069,500	817,495	(252,005)
Sewer Utility Fund	99,547	-	99,547	113,145	13,598

CITY OF MANKATO  
Mankato, Kansas

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis  
For The Year Ended December 31, 2019

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Ad Valorem Tax	\$ 126,082	\$ 129,596	\$ (3,514)
Delinquent Tax	1,452	-	1,452
Motor Vehicle Tax	23,607	25,191	(1,584)
Recreational Vehicle Tax	463	366	97
Commercial Motor Vehicle Tax	401	218	183
Watercraft Tax	182	166	16
16/20M Vehicle Tax	631	868	(237)
Intangibles Tax	7,809	7,580	229
Local Sales Tax	-	39,000	(39,000)
Licenses & Permits	1,770	800	970
Charges for Services	-	11,000	(11,000)
Use of Money & Property	32,041	42,000	(9,959)
Interest on Idle Funds	2,048	900	1,148
Reimbursements	13,117	-	13,117
Miscellaneous Receipts	14,278	-	14,278
Rentals	3,374	-	3,374
Pool Receipts	8,500	-	8,500
Over/Short	133	-	133
Fire Department Grants	2,709	-	2,709
Incoming Transfers			
Water Utility Fund	30,000	-	30,000
Electric Utility Fund	30,000	-	30,000
<b>Total Cash Receipts</b>	<b>298,597</b>	<b>\$ 257,685</b>	<b>\$ 40,912</b>
<b>EXPENDITURES</b>			
General Administration			
Personal Services	27,363	\$ 35,000	\$ (7,637)
Contractual Services	52,383	45,000	7,383
Commodities	7,566	8,000	(434)
Capital Outlay	-	6,000	(6,000)
<b>Total General Administration</b>	<b>87,312</b>	<b>94,000</b>	<b>(6,688)</b>
Street & Alley Department			
Personal Services	34,781	41,000	(6,219)
Contractual Services	15,300	19,000	(3,700)
Commodities	21,917	25,000	(3,083)
Capital Outlay	27,831	30,000	(2,169)
<b>Total Street &amp; Alley Department</b>	<b>99,829</b>	<b>115,000</b>	<b>(15,171)</b>

CITY OF MANKATO  
Mankato, Kansas

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis  
For The Year Ended December 31, 2019

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
Park Department			
Personal Services	\$ 18,160	\$ 25,000	\$ (6,840)
Contractual Services	7,984	8,500	(516)
Commodities	5,419	6,000	(581)
Capital Outlay	-	3,000	(3,000)
Total Park Department	<u>31,563</u>	<u>42,500</u>	<u>(10,937)</u>
Fire Department			
Personal Services	7,730	10,000	(2,270)
Contractual Services	11,678	14,500	(2,822)
Commodities	7,352	3,500	3,852
Capital Outlay	-	1,000	(1,000)
Total Fire Department	<u>26,760</u>	<u>29,000</u>	<u>(2,240)</u>
Community Center			
Personal Services	3,416	7,000	(3,584)
Contractual Services	11,776	10,000	1,776
Commodities	3,081	3,500	(419)
Capital Outlay	2,500	2,500	-
Total Community Center	<u>20,773</u>	<u>23,000</u>	<u>(2,227)</u>
Municipal Court and Police Department			
Contractual Services	<u>44,238</u>	<u>44,238</u>	<u>-</u>
Airport			
Contractual Services	<u>5,128</u>	<u>4,000</u>	<u>1,128</u>
Pool			
Commodities	<u>6,626</u>	<u>-</u>	<u>6,626</u>
City Building			
Contractual Services	<u>275</u>	<u>-</u>	<u>275</u>
Total Expenditures	<u>322,504</u>	<u>\$ 351,738</u>	<u>\$ (29,234)</u>
Cash Receipts Over (Under) Expenditures	(23,907)		
UNENCUMBERED CASH, January 1, 2019	<u>66,289</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 42,382</u>		

CITY OF MANKATO  
Mankato, Kansas

Schedule 2-2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2019

LIBRARY FUND

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Ad Valorem Tax	\$ 14,771	\$ 15,181	\$ (410)
Delinquent Tax	189	-	189
Motor Vehicle Tax	2,981	3,129	(148)
Recreational Vehicle Tax	58	46	12
Commercial Vehicle Tax	50	27	23
Watercraft Tax	23	21	2
16/20M Vehicle Tax	100	108	(8)
	<u>18,172</u>	<u>18,512</u>	<u>(340)</u>
Total Cash Receipts	<u>18,172</u>	<u>\$ 18,512</u>	<u>\$ (340)</u>
<b>EXPENDITURES</b>			
Contractual Services	18,350	\$ 18,350	\$ -
Commodities	258	500	(242)
Capital Outlay	-	500	(500)
	<u>18,608</u>	<u>\$ 19,350</u>	<u>\$ (742)</u>
Total Expenditures	<u>18,608</u>	<u>\$ 19,350</u>	<u>\$ (742)</u>
Cash Receipts Over (Under) Expenditures	(436)		
UNENCUMBERED CASH, January 1, 2019	<u>907</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 471</u>		

CITY OF MANKATO  
Mankato, Kansas

Schedule 2-3

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis  
For The Year Ended December 31, 2019

EMPLOYEE BENEFIT FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Ad Valorem Tax	\$ 23,085	\$ 23,728	\$ (643)
Delinquent Tax	636	-	636
Motor Vehicle Tax	10,387	10,221	166
Recreational Vehicle Tax	205	149	56
Commercial Vehicle Tax	162	88	74
Watercraft Tax	74	68	6
16/20M Vehicle Tax	365	353	12
	<u>34,914</u>	<u>\$ 34,607</u>	<u>\$ 307</u>
Total Cash Receipts			
EXPENDITURES			
Retirement	29,158	\$ 32,000	\$ (2,842)
Health Insurance	7,714	18,000	(10,286)
Workman's Compensation	7,279	17,500	(10,221)
Unemployment	135	500	(365)
	<u>44,286</u>	<u>\$ 68,000</u>	<u>\$ (23,714)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	(9,372)		
UNENCUMBERED CASH, January 1, 2019	<u>41,807</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 32,435</u>		

CITY OF MANKATO  
Mankato, Kansas

Schedule 2-4

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis  
For The Year Ended December 31, 2019

NOXIOUS WEED FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Ad Valorem Tax	\$ 1,027	\$ 1,056	\$ (29)
Motor Vehicle Tax	107	-	107
Recreational Vehicle Tax	2	-	2
	<u>1,136</u>	<u>\$ 1,056</u>	<u>\$ 80</u>
EXPENDITURES			
Contractual Services	-	\$ 500	\$ (500)
Commodities	1,230	2,500	(1,270)
	<u>1,230</u>	<u>\$ 3,000</u>	<u>\$ (1,770)</u>
Cash Receipts Over (Under) Expenditures	(94)		
UNENCUMBERED CASH, January 1, 2019	<u>4,510</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 4,416</u>		

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Mankato, Kansas

Schedule 2-5

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2019

SPECIAL LAW ENFORCEMENT & FIRE EQUIPMENT FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Reimbursements	\$ 160	\$ -	\$ 160
State Reimbursements	4,999	-	4,999
Interest on Idle Funds	787	-	787
Fire Protection	-	11,468	(11,468)
	<u>5,946</u>	<u>11,468</u>	<u>(5,522)</u>
Total Cash Receipts			
	<u>5,946</u>	<u>\$ 11,468</u>	<u>\$ (5,522)</u>
EXPENDITURES			
Capital Outlay	<u>7,762</u>	<u>\$ 90,000</u>	<u>\$ (82,238)</u>
Cash Receipts Over (Under) Expenditures	(1,816)		
UNENCUMBERED CASH, January 1, 2019	<u>126,370</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 124,554</u>		

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Mankato, Kansas

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2019

SPECIAL STREET MAINTENANCE & RECONSTRUCTION FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Ad Valorem Tax	\$ 13,843	\$ 14,227	\$ (384)
Delinquent Tax	65	-	65
Motor Vehicle Tax	240	309	(69)
Recreational Vehicle Tax	4	4	-
Commercial Vehicle Tax	5	3	2
Watercraft Tax	2	2	-
16/20M Vehicle Tax	125	11	114
Interest on Idle Funds	-	23	(23)
	<u>14,284</u>	<u>\$ 14,579</u>	<u>\$ (295)</u>
Total Cash Receipts			
EXPENDITURES			
Capital Outlay	<u>27,875</u>	<u>\$ 30,000</u>	<u>\$ (2,125)</u>
Cash Receipts Over (Under) Expenditures	(13,591)		
UNENCUMBERED CASH, January 1, 2019	<u>21,436</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 7,845</u>		



CITY OF MANKATO  
Mankato, Kansas

Schedule 2-7

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2019

SPECIAL MACHINERY FUND

	Actual	Budget *	Variance Over (Under)
CASH RECEIPTS			
Interest on Idle Funds	\$ 98	\$ 45	\$ 53
Incoming Transfers			
Water Utility Fund	-	35,000	(35,000)
Electric Utility Fund	-	20,000	(20,000)
	<u>98</u>	<u>55,045</u>	<u>(54,947)</u>
Total Cash Receipts			
EXPENDITURES			
Capital Outlay	-	\$ 35,000	\$ (35,000)
	<u>98</u>		
Cash Receipts Over (Under) Expenditures			
	11,518		
UNENCUMBERED CASH, January 1, 2019	<u>11,518</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 11,616</u>		

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Mankato, Kansas

Schedule 2-8

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis  
For The Year Ended December 31, 2019

SPECIAL HIGHWAY FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Special Highway Tax	\$ 22,117	\$ 22,260	\$ (143)
Interest on Idle Funds	988	100	888
Total Cash Receipts	<u>23,105</u>	<u>\$ 22,360</u>	<u>\$ 745</u>
EXPENDITURES			
Commodities	<u>-</u>	<u>\$ 25,000</u>	<u>\$ (25,000)</u>
Cash Receipts Over (Under) Expenditures	23,105		
UNENCUMBERED CASH, January 1, 2019	<u>83,357</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 106,462</u>		

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Mankato, Kansas

Schedule 2-9

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2019

SPECIAL PARKS & RECREATION FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES			
Commodities	<u>-</u>	<u>\$ 500</u>	<u>\$ (500)</u>
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2019	<u>867</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 867</u>		

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Mankato, Kansas

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2019

SPECIAL SALES TAX INFRASTRUCTURE FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Sales and Compensation Use Tax	\$ 123,081	\$ 80,000	\$ 43,081
EXPENDITURES			
Capital Outlay	-	\$ 177,500	\$ (177,500)
Cash Receipts Over (Under) Expenditures	123,081		
UNENCUMBERED CASH, January 1, 2019	213,220		
UNENCUMBERED CASH, December 31, 2019	\$ 336,301		

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Mankato, Kansas

Schedule 2-11

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2019

ECONOMIC DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Loan Principal and Interest	\$ 14,356	\$ 43,555	\$ (29,199)
Interest on Idle Funds	802	440	362
	<u>15,158</u>	<u>\$ 43,995</u>	<u>\$ (28,837)</u>
EXPENDITURES			
Commodities	159	\$ -	\$ 159
Loans to Applicants	100,000	275,000	(175,000)
Allocation to Jewell County Community Development Assoc.	3,140	4,000	(860)
	<u>103,299</u>	<u>\$ 279,000</u>	<u>\$ (175,701)</u>
Cash Receipts Over (Under) Expenditures	(88,141)		
UNENCUMBERED CASH, January 1, 2019	<u>388,896</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 300,755</u>		

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Mankato, Kansas

Schedule 2-12

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis  
For The Year Ended December 31, 2019

ELECTRIC CONSTRUCTION FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Interest on Idle Funds	\$ 9,945	\$ 6,700	\$ 3,245
EXPENDITURES			
Outgoing Transfer			
Electric Utility Fund	-	\$ 400,000	\$ (400,000)
Cash Receipts Over (Under) Expenditures	9,945		
UNENCUMBERED CASH, January 1, 2019	942,969		
UNENCUMBERED CASH, December 31, 2019	\$ 952,914		

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Mankato, Kansas

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2019

SEWER REPLACEMENT FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Interest on Idle Funds	\$ 922	\$ 415	\$ 507
EXPENDITURES			
Outgoing Transfer Sewer Utility Fund	-	\$ 20,000	\$ (20,000)
Cash Receipts Over (Under) Expenditures	922		
UNENCUMBERED CASH, January 1, 2019	47,550		
UNENCUMBERED CASH, December 31, 2019	\$ 48,472		

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Mankato, Kansas

Schedule 2-14

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For The Year Ended December 31, 2019

AIRPORT IMPROVEMENT FUND

	<u>Actual</u>
CASH RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Contractual Services	<u>3,000</u>
Cash Receipts Over (Under) Expenditures	(3,000)
UNENCUMBERED CASH, January 1, 2019	<u>10,171</u>
UNENCUMBERED CASH, December 31, 2019	<u><u>\$ 7,171</u></u>



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Mankato, Kansas

Schedule 2-15

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For The Year Ended December 31, 2019

COMMUNITY DEVELOPMENT BLOCK GRANT PROJECT FUND

	<u>Actual</u>
CASH RECEIPTS	
CDBG Funds	\$ 133,272
Other Grants & Donations	<u>9,000</u>
Total Cash Receipts	<u>142,272</u>
EXPENDITURES	
Contractual Services	<u>162,520</u>
Cash Receipts Over (Under) Expenditures	(20,248)
UNENCUMBERED CASH, January 1, 2019	<u>27,734</u>
UNENCUMBERED CASH, December 31, 2019	<u><u>\$ 7,486</u></u>

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Mankato, Kansas

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2019

WATER UTILITY FUND

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 256,730	\$ 230,000	\$ 26,730
Interest on Idle Funds	2,239	1,020	1,219
Penalties	2,330	1,500	830
Miscellaneous	1,335	-	1,335
Sales & Compensating Use Tax	2,655	2,000	655
Incoming Transfer			
Electric Utility Fund	-	50,000	(50,000)
<b>Total Cash Receipts</b>	<u>265,289</u>	<u>\$ 284,520</u>	<u>\$ (19,231)</u>
<b>EXPENDITURES</b>			
Water Production			
Personal Services	29,065	\$ 43,000	\$ (13,935)
Contractual Services	6,877	18,000	(11,123)
Commodities	1,946	4,000	(2,054)
Capital Outlay	6,847	15,000	(8,153)
<b>Total Water Production</b>	<u>44,735</u>	<u>80,000</u>	<u>(35,265)</u>
Transmission & Distribution			
Personal Services	30,159	43,000	(12,841)
Contractual Services	22,763	25,000	(2,237)
Commodities	8,101	20,000	(11,899)
Capital Outlay	2,761	30,000	(27,239)
<b>Total Transmission &amp; Distribution</b>	<u>63,784</u>	<u>118,000</u>	<u>(54,216)</u>
Commercial and General			
Personal Services	26,457	35,000	(8,543)
Contractual Services	21,748	25,000	(3,252)
Commodities	13,465	7,000	6,465
Capital Outlay	2,761	7,000	(4,239)
<b>Total Commercial and General</b>	<u>64,431</u>	<u>74,000</u>	<u>(9,569)</u>

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Mankato, Kansas

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis  
For The Year Ended December 31, 2019

WATER UTILITY FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Other Expenditures			
Sales & Compensating Use Tax	\$ 3,203	\$ 3,800	\$ (597)
Water Protection Fee	761	1,750	(989)
Outgoing Transfers			
General Operating Fund	30,000	-	30,000
Special Machinery Fund	-	35,000	(35,000)
Total Other Expenditures	33,964	40,550	(6,586)
Total Expenditures	206,914	\$ 312,550	\$ (105,636)
Cash Receipts Over (Under) Expenditures	58,375		
UNENCUMBERED CASH, January 1, 2019	531,767		
UNENCUMBERED CASH, December 31, 2019	\$ 590,142		

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Mankato, Kansas

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2019

ELECTRIC UTILITY FUND

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 810,675	\$ 750,000	\$ 60,675
Sales & Compensating Use Tax	20,905	19,200	1,705
Reimbursements	9	-	9
Interest on Idle Funds	6,530	-	6,530
Miscellaneous	710	-	710
Penalties	6,957	-	6,957
Incoming Transfer			
Electric Construction Fund	-	400,000	(400,000)
<b>Total Cash Receipts</b>	<b>845,786</b>	<b>\$ 1,169,200</b>	<b>\$ (323,414)</b>
<b>EXPENDITURES</b>			
Production			
Contractual Services	463,228	\$ 550,000	\$ (86,772)
Transmission & Distribution			
Personal Services	131,724	145,000	(13,276)
Contractual Services	14,541	15,000	(459)
Commodities	11,042	50,000	(38,958)
Capital Outlay	27,808	50,000	(22,192)
<b>Total Transmission &amp; Distribution</b>	<b>185,115</b>	<b>260,000</b>	<b>(74,885)</b>
Commercial & General			
Personal Services	51,745	52,500	(755)
Contractual Services	22,206	25,000	(2,794)
Commodities	21,868	20,000	1,868
Capital Outlay	21,405	20,000	1,405
<b>Total Commercial &amp; General</b>	<b>117,224</b>	<b>117,500</b>	<b>(276)</b>
Other Expenditures			
Sales & Compensating Use Tax	21,628	22,000	(372)
Deposit Refund	300	-	300
<b>Total Other Expenditures</b>	<b>21,928</b>	<b>22,000</b>	<b>(72)</b>

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Mankato, Kansas

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2019

ELECTRIC UTILITY FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
General Operating Fund	\$ 30,000	\$ -	\$ 30,000
Special Machinery Fund	-	20,000	(20,000)
Water Utility Fund	-	50,000	(50,000)
Sewer Utility Fund	-	50,000	(50,000)
Total Outgoing Transfers	30,000	120,000	(90,000)
Total Expenditures	817,495	\$ 1,069,500	\$ (252,005)
Cash Receipts Over (Under) Expenditures	28,291		
UNENCUMBERED CASH, January 1, 2019	606,829		
UNENCUMBERED CASH, December 31, 2019	\$ 635,120		

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Mankato, Kansas

Schedule 2-18

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis  
For The Year Ended December 31, 2019

SEWER UTILITY FUND

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Sewer User Fee	\$ 90,372	\$ 90,000	\$ 372
Interest on Idle Funds	2,648	1,650	998
Reimbursements	724	-	724
Incoming Transfers			
Electric Utility Fund	-	50,000	(50,000)
Sewer Replacement Fund	-	20,000	(20,000)
Total Cash Receipts	<u>93,744</u>	<u>\$ 161,650</u>	<u>\$ (67,906)</u>
<b>EXPENDITURES</b>			
Commercial & General			
Personal Services	23,665	\$ 28,600	\$ (4,935)
Contractual Services	41,178	12,000	29,178
Commodities	7,753	8,000	(247)
Capital Outlay	19,602	30,000	(10,398)
Total Commercial & General	<u>92,198</u>	<u>78,600</u>	<u>(13,598)</u>
Other Expenditures			
KDHE Loan Payment	20,947	20,947	-
Total Expenditures	<u>113,145</u>	<u>\$ 99,547</u>	<u>\$ 13,598</u>
Cash Receipts Over (Under) Expenditures	(19,401)		
UNENCUMBERED CASH, January 1, 2019	<u>142,938</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 123,537</u>		

CITY OF MANKATO  
Mankato, Kansas

Schedule 3

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
Regulatory Basis  
For The Year Ended December 31, 2019

AGENCY FUNDS

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Utility Meter Deposit	<u>\$ 62,553</u>	<u>\$ 5,039</u>	<u>\$ 636</u>	<u>\$ 66,956</u>